



State Board of Equalization

# News Release

**Chairman Jerome E. Horton**

**4<sup>th</sup> District – Los Angeles**

Cynthia Bridges  
Executive Director  
[www.boe.ca.gov](http://www.boe.ca.gov)

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## **Top 500 Delinquent Taxpayers Face New Penalties** **Individuals and Businesses Can Now Face License Suspension**

**Sacramento** – Individuals and businesses appearing on the [Top 500 list](#) are facing the additional pressure of losing their state-issued licenses under a new law intended to provide a stronger incentive for tax delinquents to pay their debts. The California Board of Equalization (BOE) has provided a certified list of the Top 500 to California state licensing agencies that may affect taxpayers' occupational, professional, driver's licenses, and precludes them from entering into contracts with state agencies.

"We are committed to collecting the outstanding tax delinquencies owed to California," said BOE Chairman Jerome E. Horton. "When taxpayers ignore their debts it places unfair burdens on Californians who do pay their fair share."

Taxpayers can avoid penalties by working with the BOE to pay their debts. Taxpayers whose names are scheduled to appear on the list are given a 30-day notice, giving them the opportunity to take care of their bills. Tax liabilities under appeal, in litigation, or in bankruptcy proceedings are not included on the list.

Since the program's inception, the BOE has collected \$5.8 million from 46 taxpayers who came forward to take care of their debts; 33 through installment payment agreements and 13 by making payments in full.

The Franchise Tax Board (FTB) also has a Top 500 list and together with the BOE have collected more than \$170.8 million since the program began.

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly and can be found at [boe.ca.gov](http://boe.ca.gov). Taxpayers on the Top 500 list may contact the BOE at 916-445-5167 to resolve their accounts and make payment agreements. FTB's Top 500 list is published biannually and posted on FTB's website at [ftb.ca.gov](http://ftb.ca.gov).

To view BOE's Top 500 list of sales and use tax delinquencies list, visit <http://1.usa.gov/BOETop500>.

Below is a list 28 names that were added for the third quarter of 2012.

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NAME	DBA	City	State	Balance Amount Due
MICHAEL BRIAN MC CULLOUGH	MICHAEL BRIAN INTERIOR DESIGN	LAGUNA BEACH	CA	\$4,032,033.00
PACMAC INC.		FAYETTEVILLE	AR	\$2,973,108.00
CENTRAL VALLEY FOOD SERVICES INC.	JACK-IN-THE-BOX	FRESNO	CA	\$2,205,437.00
KHALIL GHASAN MSALAM		SANTA ROSA	CA	\$2,148,695.00
SIEBEL SYSTEMS INC.		SAN MATEO	CA	\$1,371,765.00
KOBRA ASSOCIATES INC.	JACK-IN-THE-BOX	ROSEVILLE	CA	\$1,345,050.00
CRAIG ALLEN		LA QUINTA	CA	\$967,474.00
DARIO JOSE GUEVARA	GENERAL AUTO SALES	LOS ANGELES	CA	\$937,740.00
CHARLES TREISTER		BREA	CA	\$919,600.00
R.RING ENTERPRISES INC.		PLEASANTON	CA	\$881,784.00
COAST CRANE COMPANY		WEST SACRAMENTO	CA	\$727,213.00
B L JENNINGS INC.		CARSON CITY	NV	\$718,781.00
ROBERT EMMETT LYNCH		STOCKTON	CA	\$697,680.00
JDM INFRASTRUCTURE, LLC	JDM INFRASTRUCTURE	ROSEMONT	IL	\$683,293.00
TAMARA L LIPPERT		OCEANSIDE	CA	\$659,063.00
LAWRENCE DREW LIPPERT		OCEANSIDE	CA	\$659,063.00
ABBAY ETNA MACHINE COMPANY		PERRYSBURG	OH	\$655,222.00
ECHO MARKETING LLC		CANAL FULTON	OH	\$579,147.00
STEFANIE CAROLINA VASQUEZ	RIVER CITY WELLNESS COLLECTIVE	ROSEVILLE	CA	\$559,075.00
JADCO CHEMICAL	CHEMLOGIS	TUALATIN	OR	\$539,722.00
GIACOMO JACK PIETRO CAMPAGNA	BOOTS NIGHT CLUB LA MESA	SAN DIEGO	CA	\$524,013.00
DASTIGIR G OMAR	METRO USED CAR'S	RIALTO	CA	\$497,683.00
FOOD SERVICE MANAGEMENT INC.	JACK IN THE BOX	ROSEVILLE	CA	\$494,772.00
TAYLOR CONCRETE PUMPING CORP.		CARSON	CA	\$487,782.00
QUALITY WHOLESALE HOMES-WEST, LLC		WASHINGTON	UT	\$485,562.00
A & E UNLIMITED	QUICK MIX CONCRETE	REDWOOD CITY	CA	\$477,306.00
JOEL J. MORRIS		ANTHONY	NM	\$464,391.00
ROGER ROSE		TULARE	CA	\$454,504.00
				\$28,146,958.00

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization Legislative Committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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